



Subject: *Bylaw F-400-9, an amendment to Bylaw F-400, Tax Exemption Bylaw*
To: Corporate & Residential Services Committee
Date Prepared: January 15, 2024
Related Motions: N/A
Prepared by: Jo Swinemer, Community Development Coordinator
Approved by: Alana Tapper, Director of Parks, Recreation and Culture

Summary

Staff have completed their annual review of all properties currently receiving tax exemption under Bylaw F-400 *Tax Exemption Bylaw*. As a result, staff recommend only minor/administrative changes;

- Properties #10976723 & 10976731 need to be added to listing- Lions Memorial Park Society to Schedule A (# 00838918). These two small properties are adjacent to #00838918. The park is actually comprised of three smaller parcels.
- Remove Property #00889261, Shubenacadie Hall & Grounds, this property came into Municipal ownership after the group dissolved, and the hall portion has now been subdivided and is under new ownership.

Financial Impact Statement

There will be little to no financial impact from the 2024 review of Bylaw F-400.

Recommendation

Staff recommends that By-law F-400, Tax Exemption Bylaw, be amended to reflect the following changes:

- Add Properties #10976723 & 10976731 - to Lions Memorial Park Society existing listing in Schedule A
- Remove Property #00889261, Shubenacadie Hall & Grounds Society.

Recommended Motion

Move that the Corporate & Residential Services Committee recommend to Council that Council give first reading to By-law F-400-9, an amendment to By-law F-400, Tax Exemption By-law, and be amended to reflect the following changes:

- *Add Properties #10976723 and 10976731, Lions Memorial Park Society*
- *Remove Property #00889261, Shubenacadie Hall & Grounds Society*

Background

The Municipality of the District of East Hants enacted By-law F-400, a bylaw that exempts non-profit and charitable organizations from paying property tax. A review of properties receiving tax exemption under the bylaw is completed annually to ensure the organizations continue to meet eligibility criteria. Amendments to the bylaw are recommended based on the findings during the annual review.

Discussion

Staff have completed their annual review of all properties receiving tax exemption under Bylaw F-400 *Tax Exemption Bylaw*. As a result, staff recommend the following updates.

Addition to Properties to Bylaw F-400, Schedule A

Properties #10976723 & 10976731, Lions Memorial Park Society

The Lions Memorial Park (#00838918) was added to Schedule A last year as they took ownership of the property after initially leasing the property from the municipality. As a result of that land transfer, it was discovered that the park property is comprised of three unique parcels so the two other properties are being added to the listing for Lions Memorial Park. This is essentially an administrative change.

Removal of Properties from Bylaw F-400, Schedule A

Property #00889261, Shubenacadie Hall & Grounds Society

Shubenacadie Hall & Grounds Society ceased operations and turned over the property (#00838918) to the Municipality in March of 2022. The property remained in the bylaw while the hall was subdivided and subsequently sold. The majority of this property is the Shubenacadie River Park, and the hall property (#11024440) now belongs to Lighthouse Ministries and they have applied for a religious exemption through PVSC.

STRATEGIC ALIGNMENT

Organizations receiving property exemptions are able to provide services and community spaces which support and connect East Hants residents, aligning with “*Strong Community*” strategy, and our Vision as a “*vibrant, welcoming community that embraces rural and urban living - a place where everyone feels connected.*”

LEGISLATIVE AUTHORITY

Under the MGA, By-Law F-400 Tax exemption falls within Council authority.

FINANCIAL CONSIDERATIONS

There will be little to no financial impact from the 2024 review of Bylaw F-400.

Attachments

Draft Bylaw F-400-9 with Track Changes